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DATE: April 27, 2004

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FROM: J. Scott Young

APPL NO 09/842,466 FILED APRIL 26, 2001
EXAMINER - SHEIKH, HUMERA N

ATTACHED IS A RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

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OFFICIAL PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.: 09/842,466 Confirmation No.: 8005
Applicant(s): Kokubo et al.
Filed: April 26, 2001
Art Unit: 1615
Examiner: Sheikh, Humera N
Title: SOLID PREPARATION COATED A FILM COATING LAYER
AND FILM COATING AGENT

Docket No.: 035576/233803
Customer No.: 00826

Mail Stop Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

**RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT
(37 CFR 1.121)**

Sir:

This is in response to the Notice of Non-Compliant Amendment dated April 9, 2004. Please accept the following Amendments to the Claims and Remarks/Arguments in place of those submitted in the Preliminary Amendment of March 25, 2004. The previous Amendment did not account for claims 21 – 30, which had been withdrawn due to a previous restriction requirement. This Response corrects the previous deficiency by correctly renumbering the claims.

Amendments to the Claims are reflected in the listing of claims beginning on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.